

# Instructions for Form FTB 3577

## Pending Audit Tax Deposit Voucher for Corporations

### Important Information

In 2005, California Revenue and Taxation Code Section 19041.5 was amended to replace the "deposit in the nature of a cash bond" provisions to conform with Internal Revenue Code (IRC) Section 6603 "cash deposit" provisions.

**Only use form FTB 3577, Pending Audit Tax Deposit Voucher for Corporations, to make a tax deposit payment for previously filed returns if the corporation anticipates owing an additional California tax due to a federal audit, a state audit, or other reasons.**

Do **not** use this form to pay the corporation estimated tax or for automatic extension. Instead, use current year Form 100-ES, Corporation Estimated Tax, or form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs.

### General Information

The Franchise Tax Board (FTB) receives tax deposits from corporations who previously filed and expect to pay a future tax liability for a specific taxable year. Normally, corporations make tax deposits to stop the accrual of underpayment interest. **The FTB will consider the corporation's payment as a tax deposit only if the corporation already filed a return for that taxable year.** For more information, go to our website at [ftb.ca.gov](http://ftb.ca.gov) and search for **FTB Notice 2005-6**.

### A Purpose

Use form FTB 3577 to make a **tax deposit** payment to satisfy a future tax liability for previously filed returns. See General Information D, When to File, for more information. Use this voucher with a check or money order payment only.

If there is a final balance due on the corporation's account, the FTB will first apply the payment to satisfy any final balance due for the same taxable year. Any remaining amount will be held as a tax deposit.

### B Electronic Funds Transfer (EFT)

If the corporation is required to make payments through EFT, the corporation must also remit the tax deposit payment through EFT. Use EFT tax type code 02512. For Water's-Edge filers, use EFT tax type code 03572. Do **not** mail the tax deposit voucher.

### C How to Complete Form FTB 3577

**Complete a separate form FTB 3577 for each taxable year.**

Enter all the information requested on the tax deposit voucher using blue or black ink.

Enter the four-digit taxable year in the box at the top of the voucher and complete the first line as applicable.

**Payment due to** – Fill in the circle to identify whether the payment is being made in anticipation of additional tax due to a federal audit, a state audit, or other reasons.

To ensure timely and proper application of the payment to the corporation account, enter the California corporation number, federal employer identification number (FEIN), and the amount of the payment in the spaces provided.

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If the corporation does not round, the FTB will disregard the cents.

**Private Mail Box** – Include Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### D When to File

**Only use form FTB 3577 to make a tax deposit payment for previously filed returns if the corporation anticipates owing an additional California tax due to a federal audit, a state audit, or other reasons.**

If the corporation **already** received a Notice of Proposed Assessment (NPA) or Notice of Action (NOA) and will:

- Protest or appeal the notice within the period explained in the notice.
- Make a tax deposit payment to stop the accumulation of interest.

**Then do both of the following:**

- Send the tax deposit voucher with the payment to the address listed on this form under General Information E, Where to File.
- Mail your protest or appeal request to the PO Box listed on the NPA or NOA.

If the corporation is filing an amended return to report a federal adjustment, do **not** use this voucher. Attach the payment to the amended return.

### E Where to File

**Submit a separate form FTB 3577 and payment for each taxable year.** Make the check or money order payable to the, **Franchise Tax Board.** Write the California corporation number or FEIN and taxable year this voucher is being submitted for followed by FTB 3577 on the check or money order. A penalty may be imposed if the corporation's payment is returned by the bank for insufficient funds. Enclose, but do **not** staple, the payment and the voucher and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0631

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

✂ DETACH HERE EFT TAXPAYERS, DO NOT MAIL THIS FORM DETACH HERE ✂

TAXABLE YEAR

## Pending Audit Tax Deposit Voucher for Corporations

CALIFORNIA FORM

**3577 (CORP)**

For calendar year \_\_\_\_\_ or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

**Payment due to:** ☐ Federal audit ☐ CA audit ☐ Other

Corporation name

California corporation no.

Address (including suite, room, or PMB no.)

FEIN

City

State

ZIP Code

Contact telephone no.

**DO NOT USE THIS FORM TO PAY ESTIMATED  
TAX OR FOR AUTOMATIC EXTENSION**

Amount of payment

EFT TAXPAYERS, DO NOT MAIL THIS FORM

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FTB 3577 2008